

**DECLARATION OF DOUGLAS H. MEAL
EXHIBIT 10**

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April 14, 2006

*Via Electronic Transfer
and Facsimile Transmission*

Joshua A. McGuire, Esq.,
Foley Hoag LLP,
155 Seaport Blvd.,
Boston, MA 02210-2600.

Re: Highfields Capital Ltd. v. SCOR, S.A., CA 04-10624

Dear Joshua:

I write to confirm our availability on April 18, 2006 at 10:00am (EST) for a Rule 37.1(a) telephone conference. I will circulate dial-in information for this teleconference via e-mail prior to this time.

Thank you for your letter of April 12, 2006. With respect to Highfields' referral proposal, SCOR believes that the District Court would lack the power to enter a referral order if the Court does not have subject matter jurisdiction over the action. Accordingly, although we will be prepared to address in detail each of the issues that you raise in your letter during our upcoming teleconference, SCOR is not amenable to attempting the referral procedure that Highfields has proposed. Indeed, the proposal itself, and the consequent recognition by Highfields that there are, at least, substantial questions relating to whether the Court has subject matter jurisdiction over the pending action, renders it all the more necessary that those questions be resolved as a matter of priority and prior to any other proceedings in the litigation.

Moreover, those questions render it inappropriate, and potentially improper, under the laws of the Republic of France, for SCOR to provide additional documents or information to the plaintiffs until the questions surrounding the District Court's subject matter jurisdiction over the litigation are resolved. However, SCOR will

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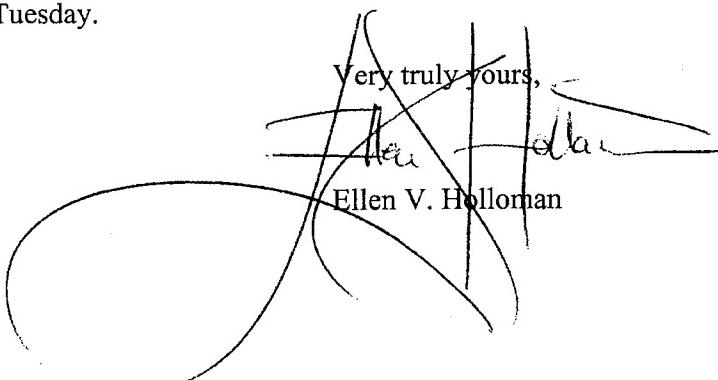
A list of the partners' names and professional qualifications is available for inspection at the above address.
All partners are either registered foreign lawyers in England and Wales or solicitors. Regulated by the Law Society.

Joshua A. McGuire, Esq.

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continue to collect, review and prepare documents for production in anticipation of the resolution of these issues.

We look forward to addressing these, and related matters, in more detail during the conference call next Tuesday.


Very truly yours,

Ellen V. Holloman

Joshua A. McGuire, Esq.

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cc: Lisa C. Wood, Esq.
Kenneth S. Leonetti, Esq.
Jocelyn Heyman, Esq.
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